

**“FOLLOWING THE KING – 69”**

*Matthew 22:15-22*

Someone once said that we should all pay our tax bill with a smile. Well, I tried, but HMRC told me quite firmly they wanted the cash. No doubt you can all think of amusing tales concerning being taxed – the one thing that, along with death, we can always be sure about, according to Benjamin Franklin. And this morning we encounter Jesus being forced to talk about tax by his opponents.

Over the last few weeks, as we've been continuing our journey through Matthew's account of Jesus' life and teaching, we've seen that Jesus has told three powerful stories in response to a question put to him by the religious and political leaders of the Jewish people – three stories that tell us something about Jesus' authority and about the Kingdom of God which he has come to inaugurate and of which he has given many glimpses in his teaching and preaching, healing and exorcising. We now come across three confrontations which Jesus has with various of his enemies, confrontations sparked by their attempts to trick him with their questions.

The first of those confrontations, which we're thinking about this morning, comes about when a rather unholy alliance of his enemies arrives with a question about paying taxes. Now there's a very strong temptation for the preacher when this comes up to use it as a platform for saying all kinds of things about tax avoidance and evasion – and some of that might sneak in this morning – but I don't think that's the main point of what Jesus is saying (so some of you can perhaps sleep a little more soundly than you expected during today's sermon). Let's have a look and see what Jesus is driving at.

As far as we can tell from Matthew's narrative links – or, in this case, lack of them – Jesus is still in the Temple courtyard early in the week before his death (look back to 21:21). And as he is teaching and telling stories a group of people approach him. Some are disciples of the Pharisees, the work experience boys, being sent out on an assignment to see how they get on with this maverick teacher. Now the Pharisees were very insistent on people keeping to the letter of the Jewish Law – the Law of Moses and the hundreds of other laws that had been added over the centuries to try and simplify the Law for the good Israelite-in-the-street. It goes almost without saying, then (although I'm going to say it) that they were about as anti-Roman as you could get: for them, the Romans were pagans and totally at odds with their fiercely defended religion. They had no time for these blasphemous and unholy Gentile occupiers and wanted rid of them as soon as possible.

With these Pharisaic disciples come a bunch of Herodians. As the name suggests, these are men who support King Herod, the foreign-born puppet king who likes to think he's Jewish and whom the Romans have set up to try and give some sense that they might be sensitive to local concerns. The Herodians are

pretty pro-Roman, hoping for a quiet life if they collaborate and do what the Romans tell them. In almost every particular – religious, social and political – the Pharisees and the Herodians are as far apart as you could get. It's a bit like the members of the Tory Monday Club getting together with the Tribune Group of Labour MPs. The only thing they have in common is that they want Jesus out of the way. They all see him as a threat to their own power bases and dangerously popular with the people. So they gang up against a common enemy.

And they have come up with a pretty good question for Jesus, one that will mean he falls out pretty spectacularly with one group or the other, whatever his answer: "*Is it right to pay taxes to Caesar or not?*" Then, as now, any question to do with taxation was sure to attract some attention. People do not like paying taxes, do they? And some people go to great lengths to avoid or evade having to pay any. In Jesus' day, the punishment for those who didn't pay up was swift and effective: there were no accountants, tax consultants, financial lawyers and all the stuff that rich tax avoiders can all on today. If you didn't pay, you'd be imprisoned and your stuff confiscated.

There were always going to be trading taxes, customs duties, Temple taxes and so on. But the Romans had introduced a flat-rate poll tax some years before, a policy that had led to a revolt by Judas of Galilee in AD6 – a revolt that had been quickly and violently crushed. You see, stuff had to be paid for. The Romans had introduced proper roads, water systems, judicial systems, education and had a huge "peace-keeping" army to maintain. (If you've ever been naughty enough to see *The Life of Brian*, you'll remember the "*What have the Romans ever done for us?*" scene.) They needed taxes and the people who benefitted from all that – basically everyone – had to pay for it. And they resented it! So this question means Jesus will fall out with someone, whatever he says. If he says that you should pay the taxes, he will lose some of the credibility he has gained in the eyes of the people and further alienate the Pharisees and good Jews. If he says you shouldn't pay the taxes, the Herodians will immediately report him to the authorities and he will be imprisoned for sedition.

But to the clever question, Jesus gives a very clever answer – an answer that satisfies both sides but also makes a very, very important point about the Kingdom of God that he is setting up. Firstly, he asks if anyone has a coin. Some commentators say that this is because he was too poor to carry money himself. That may be the case, but I think he's wanting to make a point or two. The coin is produced – a denarius, about a day's wage for a working man – and it's clearly one of the Roman coins. Now apart from anything else, carrying anything bearing the image of Caesar within the Temple precincts was expressly forbidden, so Jesus is already one-nil up on the exposing hypocrisy front.

As the coin is held up, Jesus asks what's on it. It bears an image of Tiberius Caesar. That in itself is idolatry according to the Law of Moses. But it also has an inscription, much as our coins do today. And that's where the real problem lies, a problem which lies behind an awful lot of what we read in the Gospels and the New Testament letters. As we'll see in a bit, there are huge political implications to following Jesus. The inscription read, "*Tiberius Caesar Augustus, son of the divine Augustus: Chief Priest*". What we need to remember is that, at this time, the cult of Emperor worship in the Roman Empire was just starting to take off. Caesar was regarded as divine and as the Father of his people. He was called the Saviour of the People. And he was known as the "*Pontifex Maximus*", which is usually translated as "*Chief Priest*", but means "bridge-builder", the mediator between earth and heaven. You can read about this in most commentaries, in many history books and in Tom Wright's recent massive volume of theology, *Paul and The Faithfulness of God*, where there is an extensive section on how this all came about. So you can imagine the reaction of the religious hardliners among the Jews (and, later, among the Christians) when they see that they are being ruled by someone who sees himself as God the Father, as a Saviour and as a divine mediator. Just carrying the coins would provide a constant reminder of what they were up against.

"Well," says Jesus, "that looks as though it's Caesar's doesn't it? So feel free to give it back to him." The older versions of the Bible – and the proverbial way in which we usually remember these words – says "**Render unto Caesar**", which doesn't mean simply "*Give*" as the NIV has it, but "*Give back*". If you have Caesar's coin in your possession, he's saying, then you're already implicated to some extent. And don't forget that you are enjoying the benefits of all this Roman infrastructure, so make some contribution to it. That's still very much the case today. You drive on the roads, go along to A&E when you've had an accident, benefit from an education system, get your bins emptied regularly and so on – so get on and pay your share towards it all. And if you earn a bit more than everyone else, it's probably only fair that you pay a bit more towards it. Don't try to avoid your responsibilities to the common good. If you're a bit sceptical about that, have a look at *Romans 13* some time.

Then Jesus goes on, "But give back to God what's his as well." What is God's? Well, what does *Psalm 24:1* say? "*The earth is the Lord's and everything in it, the world, and all who live in it*". That's a bit of a blanket response, though and a theologian with the mind of a tax lawyer could probably find a way round it. But think again about what Jesus asked the man with the coin – "Whose image is on it? And whose inscription does it bear?" Does that ring any bells? Look at *Genesis 1:27*. We read there,

*"So God created mankind in his own image,  
in the image of God he created them;  
male and female he created them."*

What bears God's image? You and I do. And what about the inscription? Look at *Ephesians 1:13*: "*And you also were included in Christ when you heard the message of truth, the gospel of your salvation. When you believed, you were marked in him with a seal, the promised Holy Spirit*". You and I bear the image and inscription of God. So what do we give back to God? We give ourselves. We are the ones bearing his image and inscription.

Yes, we need to make our contribution to the society in which we live and whose benefits we enjoy, but our true allegiance is to God. Our commitment is to God rather than to the Empire. Now, as I said earlier, this is an incredibly important political statement which sets the tone for the rest of the New Testament. Commitment to God, to Christ, precludes commitment to the Empire. If you are calling Jesus "Lord" that means Caesar isn't. There's the root of the persecution that the early Christians experienced from the Romans. They were not prepared to play by the rules and acknowledge Caesar as Lord and to bow down and worship him. And that's still the case today – if Jesus is Lord, nothing, no-one else can be.

And, as we see as we read on through the New Testament, if Caesar tries to claim what is rightfully God's, then God's claims have the absolute priority. It wasn't that long after Jesus spoke these words that Peter and John had to stand before the magistrates and tell them, "*Judge for yourselves whether it is right in God's eyes to obey you rather than God*" (*Acts 4:19*). And in the next chapter, Peter says, even more explicitly, "*We must obey God rather than men*" (*Acts 5:29*).

We are still confronted with the claims of "Empire" today. The industrial/military/financial world of which we are a part is far more complex now than that in which Jesus and his followers found themselves, but we still need to decide to what extent we are prepared to bow down to the gods and idols that are so clearly raised up before us. At what point do we, as the disciples of Jesus, as followers of the Kingly Messiah, stand up and say that we are no longer willing to worship at the altars that have been set up for us by our contemporary emperors – the finance houses, the multi-nationals, the heavily armed coalitions, the national and international alliances that claim to speak in our name? (There's a topic for discussion in your home groups next time you meet!)

Maybe that seems a bit remote, or beyond anything you can really influence. But think of your own life, your own situation. What claims the best of your time and energy and resources and allegiance? What's the "Emperor" in your life that you give so much to? And how does that compare with how you respond to the claims of Jesus on your life? Your life carries the image and inscription of God on it. He is the One to whom you should render every part of that. To what extent are you doing that? By all means give

back to Caesar what is his – but make very sure that you are giving God what is his, because his claim on your life is by far the greater.

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Then Jesus goes on, "But give back to God what's his as well." (Look at *Psalms 24:1*.) Think again about what Jesus asked the man with the coin – "Whose image is on it? And whose inscription does it bear?" Look at *Genesis 1:27* and *Ephesians 1:13*. You and I bear the image and inscription of God. So what do we give back to God? We give ourselves. We are the ones bearing his image and inscription.

Yes, we need to make our contribution to the society in which we live and whose benefits we enjoy, but our true allegiance is to God. Our commitment is to God rather than to the Empire. If you are calling Jesus "Lord" that means Caesar isn't. If Jesus is Lord, nothing, no-one else can be. (Look at *Acts 4:19; 5:29*) We are still confronted with the claims of "Empire" today. The industrial/military/financial world of which we are a part is far more complex now than that in which Jesus and his followers found themselves, but we still need to decide to what extent we are prepared to bow down to the gods and idols that are so clearly raised up before us. And think of your own life, your own situation. What claims the best of your time and energy and resources and allegiance? What's the "Emperor" in your life that you give so much to? And how does that compare with how you respond to the claims of Jesus on your life?

### **Questions for discussion**

1. No-one likes paying taxes. But what would happen if we didn't? There are all kinds of legal loopholes which reduce our tax bills. Is it right for Christians to use them?
2. Should Christians refuse to pay part of taxes which are being used for things which are clearly against God's will? (Unjust wars, subsidising clearly sinful practices, etc.)

3. Can you think of any instances of clashes between what God requires and what the State requires? What should we do about them?
4. Do you ever consider the image and inscription on your life? Does it make any difference to how you live it?